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To:

Cc:

Subject: RE: Review and Comment on new Appeals Employment Tax Non-Worker Classification/Section 530 Cases

To answer your question:

Yes, TPs can pay when they file the 2504; the payment doesn't have to be posted by the time they file/sign in order to get interest-free treatment after the final regs are effective 1/2009. Current regs says interests starts after due date of return; final regs effective 1/2009 are changed to say interest starts after file if don't pay by the time you filed.